

processing services for merchants and agent banks. The joint venture vehicle will be a general partnership known as PNC Bank Merchant Services Company, Melville, New York. Sixty percent of the partnership interest will be owned by a subsidiary of Card Establishment Services, Inc., with the remaining 40 percent held by PNC Bank Merchant Partner, Inc.

Board of Governors of the Federal Reserve System, February 5, 1996.

Jennifer J. Johnson,

Deputy Secretary of the Board.

[FR Doc. 96-2798 Filed 2-8-96; 8:45 am]

BILLING CODE 6210-01-F

Donald W. Gillfillan, et al.; Change in Bank Control Notices; Acquisitions of Shares of Banks or Bank Holding Companies

The notificants listed below have applied under the Change in Bank Control Act (12 U.S.C. 1817(j)) and § 225.41 of the Board's Regulation Y (12 CFR 225.41) to acquire a bank or bank holding company. The factors that are considered in acting on the notices are set forth in paragraph 7 of the Act (12 U.S.C. 1817(j)(7)).

The notices are available for immediate inspection at the Federal Reserve Bank indicated. Once the notices have been accepted for processing, they will also be available for inspection at the offices of the Board of Governors. Interested persons may express their views in writing to the Reserve Bank indicated for that notice or to the offices of the Board of Governors. Comments must be received not later than February 23, 1996.

A. Federal Reserve Bank of Chicago (James A. Bluemle, Vice President) 230 South LaSalle Street, Chicago, Illinois 60690:

1. *Donald W. Gillfillan, and John H. Nelson*, both of Lanark, Illinois; each to acquire an additional 8.86 percent, for a total of 26.58 percent each, of the voting shares of Lanark Bancshares, Inc., Lanark, Illinois, and thereby indirectly acquire Exchange State Bank, Lanark, Illinois.

B. Federal Reserve Bank of Kansas City (John E. Yorke, Senior Vice President) 925 Grand Avenue, Kansas City, Missouri 64198:

1. *James G. Fitzgerald and Thomas G. Fitzgerald*, both of Barrington Hills, Illinois; to each acquire a total of 50 percent of the voting shares of Mancos Bancorporation, Inc., Mancos, Colorado, and thereby indirectly acquire Mancos Valley Bank, Mancos, Colorado.

C. Federal Reserve Bank of Dallas (Genie D. Short, Vice President) 2200

North Pearl Street, Dallas, Texas 75201-2272:

1. *B. Joe Aday*, Las Cruces, New Mexico; to acquire an additional 1.99 percent, for a total of 21.21 percent, of the voting shares of First Sierra Bancshares, Inc., Truth or Consequences, New Mexico, and thereby indirectly acquire First Sierra Bank, Truth or Consequences, New Mexico.

Board of Governors of the Federal Reserve System, February 5, 1996.

Jennifer J. Johnson,

Deputy Secretary of the Board.

[FR Doc. 96-2799 Filed 2-8-96; 8:45 am]

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Valley Community Bancorp, Inc., et al.; Formations of; Acquisitions by; and Mergers of Bank Holding Companies

The companies listed in this notice have applied for the Board's approval under section 3 of the Bank Holding Company Act (12 U.S.C. 1842) and § 225.14 of the Board's Regulation Y (12 CFR 225.14) to become a bank holding company or to acquire a bank or bank holding company. The factors that are considered in acting on the applications are set forth in section 3(c) of the Act (12 U.S.C. 1842(c)).

Each application is available for immediate inspection at the Federal Reserve Bank indicated. Once the application has been accepted for processing, it will also be available for inspection at the offices of the Board of Governors. Interested persons may express their views in writing to the Reserve Bank or to the offices of the Board of Governors. Any comment on an application that requests a hearing must include a statement of why a written presentation would not suffice in lieu of a hearing, identifying specifically any questions of fact that are in dispute and summarizing the evidence that would be presented at a hearing.

Unless otherwise noted, comments regarding each of these applications must be received not later than March 4, 1996.

A. Federal Reserve Bank of Chicago (James A. Bluemle, Vice President) 230 South LaSalle Street, Chicago, Illinois 60690:

1. *Valley Community Bancorp, Inc.*, St. Charles, Illinois; to become a bank holding company by acquiring 100 percent of the voting shares of Valley Community Bank, St. Charles, Illinois, in organization.

B. Federal Reserve Bank of St. Louis (Randall C. Sumner, Vice President) 411 Locust Street, St. Louis, Missouri 63166:

1. *Heritage Financial Corporation*, Lawrenceville, Illinois; to become a bank holding company by acquiring 100 percent of the voting shares of Heritage National Bank, Lawrenceville, Illinois.

C. Federal Reserve Bank of Minneapolis (James M. Lyon, Vice President) 250 Marquette Avenue, Minneapolis, Minnesota 55480:

1. *Taylor Bancshares, Inc.*, North Mankato, Minnesota; to acquire 7 percent of the voting shares of First National Bank of Fairfax, Fairfax, Minnesota.

D. Federal Reserve Bank of Kansas City (John E. Yorke, Senior Vice President) 925 Grand Avenue, Kansas City, Missouri 64198:

1. *ComBankshares, Inc.*, Prairie Village, Kansas; to become a bank holding company by acquiring 100 percent of the voting shares of Community Bank, Chapman, Kansas.

E. Federal Reserve Bank of Dallas (Genie D. Short, Vice President) 2200 North Pearl Street, Dallas, Texas 75201-2272:

1. *Caldwell Holding Company*, Columbia, Louisiana; to acquire 7.30 percent of the voting shares of Citizens Progressive Bank, Columbia, Louisiana.

2. *City State Bancshares, Inc.*, Palacios, Texas, and City State Bancshares, Inc., Delaware, Dover, Delaware; to become a bank holding companies by acquiring 100 percent of the voting shares of The City Bank of Palacios, Palacios, Texas.

Board of Governors of the Federal Reserve System, February 5, 1996.

Jennifer J. Johnson,

Deputy Secretary of the Board.

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GENERAL ACCOUNTING OFFICE

Federal Accounting Standards Advisory Board; Monthly Meeting

AGENCY: General Accounting Office.

ACTION: Notice of monthly meeting.

SUMMARY: Pursuant to section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. No. 92-463), as amended, notice is hereby given that the regular monthly meeting of the Federal Accounting Standards Advisory Board will be held on Wednesday, February 14 in Room 7C13 of the General Accounting Office, 441 G St., NW., Washington, DC.

The purpose of the meeting is to discuss issues arising from the December 5 public hearing on *Supplementary Stewardship Reporting* exposure draft and also to discuss issues